

2013 California Payroll Taxes

| CALIFORNIA TAXES | UI Unemployment Insurance | ETT Employment Training Tax | SDI State Disability Insurance | PIT Personal Income Tax (State Income Tax) |
|-------------------------|--|--|---|---|
| Who Pays | Employer | Employer | Employee | Employee |
| Rate | 3.4% ¹ | 0.1% | 1.0% | Use Tables ² |
| Wage Limit | \$7,000 | \$7,000 | \$100,880 | None |

Important Due Dates

| California Filing Forms | Period | Due by |
|-----------------------------------|---|------------------|
| DE 9/DE 9C and DE 88 ³ | 1 st Quarter (Jan, Feb, Mar) | April 30, 2013 |
| DE 9/DE 9C and DE 88 ³ | 2 nd Quarter (Apr, May, Jun) | July 31, 2013 |
| DE 9/DE 9C and DE 88 ³ | 3 rd Quarter (Jul, Aug, Sep) | October 31, 2013 |
| DE 9/DE 9C and DE 88 ³ | 4 th Quarter (Oct, Nov, Dec) | January 31, 2014 |

Quarterly Contribution Return and Report of Wages (DE 9), Quarterly Contribution Return and Report of Wages (Continuation) (DE 9C), Payroll Tax Deposit (DE 88)

¹New employers pay 3.4 percent for up to three years.

²Refer to the *California Employer's Guide* (DE 44) on the Employment Development Department's (EDD) website at www.edd.ca.gov.

³State payroll tax deposits can be made electronically or by using DE 88 coupons. For more information, refer to pages 79-80 of the DE 44 on the EDD website at www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm.